



Internal Audit Awareness Month

The role of coordination and reliance in
strengthening assurance

May 2026

Introduction



It is common to hear board committee members remarking about how they received conflicting reports from two assurance providers e.g. the internal auditor and the risk and compliance managers.

Alternatively, they could also receive separate reports on the same matters with different recommendations or action plans.

Both scenarios may leave the directors confused or having to overconsume similar information from overlapping reports. Internal auditors and other assurance providers can resolve this through applying the requirements of Standard 9.5 of the GIAS and other leading practices for combined assurance.

Benefits of Coordination in Assurance Provision

1. Eliminating Redundancy:

In the absence of coordination, multiple assurance providers may independently review similar processes, causing unnecessary duplication of efforts.

2. Enhancing Risk Coverage:

Coordinated assurance helps to address all significant risks, including those that might be falling between functional silos. Internal audit can collaborate with other assurance providers to map assurance activities across the organization which will help to identify gaps in risk coverage, any overlaps assurance efforts and opportunities for enhancement in risk coverage.

3. Strengthening Organizational Governance:

Through integrating assurance providers, entities can adopt a “combined assurance” model, which strengthens governance structures. This will help the board to receive clear and consolidated assurance.



A case for increased reliance and coordination efforts

1. Reliance

Reliance involves using the work of other assurance providers by the internal audit function as part of its own assurance activities, where appropriate.

Reliance does not eliminate responsibility and requires internal audit to:

- Assess the competence and objectivity of the provider
- Evaluate the quality and scope of their work
- Determine whether reliance is justified

2. Enhancing Coordination & Reliance

Assurance can be enhanced through effective coordination and reliance while adopting mechanisms like:

- a) Adopting a combined assurance approach
Implementing a combined assurance framework, helps all assurance providers operate in a coordinated manner.
- b) Utilizing existing resources:
Through appropriate reliance and coordination, internal audit can prioritize high risk and strategic areas and avoid re-performing work already done by credible providers.
- c) Improving Assurance Quality
By leveraging expertise from different assurance providers, organizations can benefit from diverse perspectives on risk and deeper technical insights derived from the existing pool of assurance providers

Practical Implementation Strategies for Coordination and Reliance



1. Assurance Mapping

Internal audit should liaise with other assurance providers to develop an assurance map that clearly outlines the respective assurance providers, their respective roles and areas of overlap and gaps.



2. Formal Coordination Mechanisms

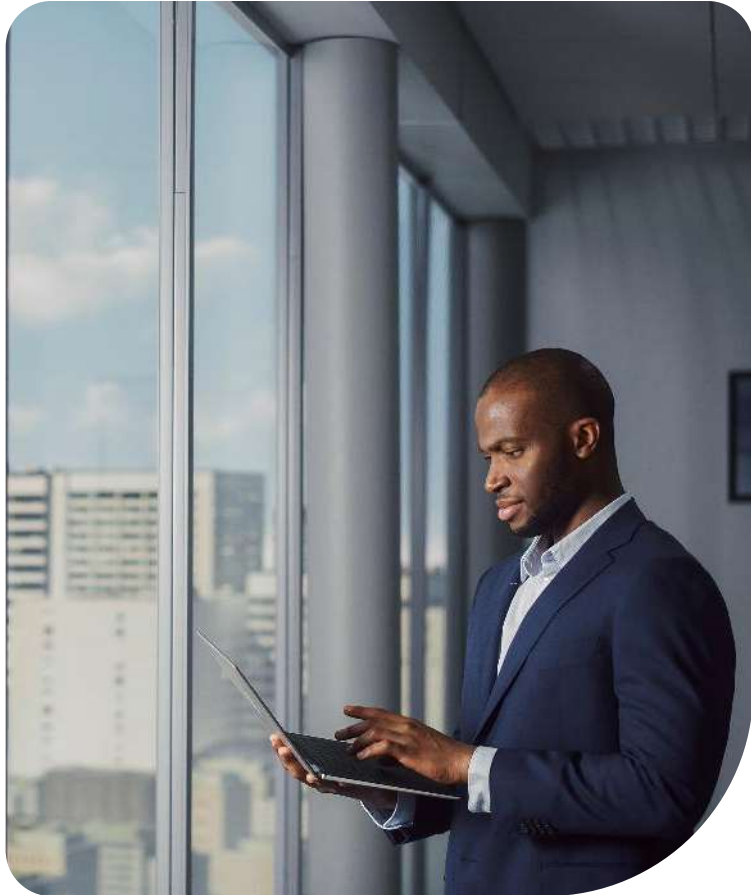
Organizations should institute structure coordination mechanisms such as regular coordination meetings, sharing of audit plans and development of effective communication protocols.



3. Reliance Framework

Internal audit functions should help document methodologies for assessing assurance providers, assessing reliance level, reviewing and validating their work.

Conclusion



GIAS Standard 9.5 highlights the critical role of coordination and reliance in enhancing the effectiveness and efficiency of assurance provision.



Through increased collaboration with other assurance providers and appropriate reliance on their work, internal audit functions can deliver broader, deeper, and more meaningful assurance to stakeholders.



Additionally, the successful application of Standard 9.5 leads to a more integrated assurance landscape, stronger governance, and improved organizational performance.



Finally, enhanced collaboration between internal audit functions and other assurance providers helps to improve reporting processes to board committees who can then derive meaningful insights for better decision making and oversight.

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